

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 399 – SB 1175

March 2, 2009

SUMMARY OF BILL: Increases from \$15,000 to \$25,000 the maximum amount of claims for tax refunds in which the Commissioner of Revenue is authorized to approve. Increases the maximum amount that may be approved subject to review by the Attorney General from more than \$15,000 to more than \$25,000.

ESTIMATED FISCAL IMPACT:

State Expenditures – Net Impact – Not Significant

Assumption:

- Based on information provided by the Department of Revenue, any net change to state expenditures is considered not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White".

James W. White, Executive Director

/rnc